

PRESENTMENT DATE AND TIME: January 27, 2006 at 12:00 noon
OBJECTION DEADLINE AND TIME: January 27, 2005 at 11:30 a.m.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)
) Chapter 11
)
DELPHI CORPORATION, INC., <u>et al.</u>,) Case No. 05-44481 (RDD)
)
Debtors.) (Jointly Administered)
)

STIPULATION AND ORDER OF SUBSTITUTION OF COUNSEL

WHEREAS, Kieselstein Law Firm, PLLC filed a pleading on November 23, 2005 (Docket No. 1247) in the above captioned bankruptcy proceedings (collectively, the "Bankruptcy Case") on behalf of JAE Electronics, Inc. ("JAE");

WHEREAS, JAE has requested that Rosen Slome Marder LLP represent it in the Bankruptcy Case and have consented to the withdrawal of the Kieselstein Law Firm, PLLC as counsel for JAE;

WHEREAS, the Kieselstein Law Firm, PLLC consents to its withdrawal as counsel of record to JAE in the Bankruptcy Case; and

WHEREAS, it is not expected that any delay or prejudice will result to any party in interest in the Bankruptcy Case from this substitution of counsel;

IT IS HEREBY STIPULATED AND AGREED AS FOLLOWS:

1. Good cause exists for the substitution of the Kieselstein Law Firm, PLLC as counsel of record to JAE in the Bankruptcy Case;
2. Rosen Slome Marder LLP shall become counsel of record to JAE as of the date this Stipulation is so ordered by the Court (the "Substitution

Date");

3. Pursuant to Section 1109(b) of the United States Bankruptcy Code and Rule 2002 of the Bankruptcy Rules, as of the Substitution Date, all notices given or required to be given in the Bankruptcy Case and all papers served or required to be served in the Bankruptcy Case on behalf of JAE should be given to and served upon the following:

Thomas R. Slome (TS-0957)
Rosen Slome Marder LLP
333 Earle Ovington Boulevard
Suite 901
Uniondale, New York 11553

Dated: January 16, 2006

ROSEN SLOME MARDER LLP

KIESELSTEIN LAW FIRM, PLLC

By: /s/ Thomas R. Slome
Thomas R. Slome (TS-0957)

By: /s/ Steven Kieselstein
Steven Kieselstein (SK-3658)

333 Earle Ovington Blvd.
Suite 901
Uniondale, NY 11553
(516) 227-1600

Airport Park
43 British American Boulevard
Latham, New York 12110
(518) 785-7800

IT IS SO ORDERED:

February 3, 2006

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE